

EXHIBIT 11



Weir
Greenblatt
Pierce
LLP

A Pennsylvania Limited Liability Partnership

PENNSYLVANIA • NEW JERSEY • DELAWARE • NEW YORK

Richard P. Coe, Jr. Esquire
Member of NJ and PA Bars

35 KINGS HIGHWAY EAST

HADDONFIELD, NJ 08033

(856) 740-1490

(856) 740-1491 FAX

WGPLL.com

Email: rcoe@wgpllp.com

October 17, 2022

VIA EMAIL

Yi Bu, Esquire
Yanling Jiang, Esquire
JiangIP LLC
33 W Jackson Blvd, #2W
Chicago, IL 60604

Re: Northern Divers USA, Inc.

Dear Attorneys Bu and Jiang:

I am responding to your letter dated September 22, 2022, which was not transmitted to me until October 4, 2022 (by email).

For the reasons stated in my letter dated February 22, 2022, a copy of which is attached, Atlantic Subsea, Inc. ("ASI") rejects the narrative fabricated by Northern Divers USA, Inc. ("Northern Divers") concerning the work performed for Public Service Enterprise Group ("PSEG"). Northern Divers' "patented method", as you describe it, has never been utilized by ASI. Indeed, ASI cleared the discharge pipe for PSEG with methodologies and equipment utilized by ASI for 30 years at many jobs prior to any involvement by, or even knowledge of the existence of, Northern Divers.

In 2021, ASI investigated Northern Divers' patent and learned that Northern Divers had misled both PSEG and ASI into believing that the previous operations had come under the purview of the patent. It is ASI's position that Northern Divers obtained substantial monies from ASI (and PSEG, a public utility) through misrepresentation of the scope of the patent. There has been no breach of any agreement by ASI or PSEG. Moreover, Northern Divers has no agreement with PSEG.

Your threat of litigation is premature. This matter also involves the Contract between ASI and Northern Divers attached as Exhibit 2 to your letter. Paragraph 6 of the Contract requires the parties to mediate any dispute arising out of performance of the work prior to commencing litigation. The mediation is to take place through the American Arbitration Association. This letter shall serve as a formal notice to invoke the mediation provision of the Contract.

Yi Bu, Esquire
Yanling Jiang, Esquire
October 17, 2022
Page 2

In good faith, ASI has presented two formal proposals to Northern Divers to resolve the parties' dispute. To date, Northern Divers has only presented a moving target of increasing demands for payment. If this matter cannot be resolved through mediation, ASI will pursue all of its legal and equitable remedies.

This communication is made without prejudice under Evidence Rule 408.

Sincerely,

s/Richard P. Coe, Jr.

Richard P. Coe, Jr.